
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form SD

SPECIALIZED DISCLOSURE REPORT

Wabash National Corporation

(Exact Name of Registrant as Specified in Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

1-10883
(Commission File No.)
Identification Number)

52-1375208
(I.R.S. Employer

1000 Sagamore Parkway South, Lafayette, Indiana
(Address of Principal Executive Offices)

47905
(Zip Code)

Jeffery L. Taylor
Senior Vice President and Chief Financial Officer

765-771-5300

(Name and telephone number, including area code, of the person to contact in connection with this report)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2017

Section 1 - Conflict Minerals Disclosure

Items 1.01 Conflict Minerals Disclosure and Report, Exhibits

A copy of Wabash National Corporation's Conflict Minerals Report is provided as Exhibit 1.01 hereto and is publicly available on the Company's website at www.wabashnational.com. A copy of Wabash National Corporation's Conflict Minerals Policy Statement is also publicly available on the Company's website above under "Supplier Information".

The reference to Wabash's website included in this Form SD and its exhibits is provided for convenience only, and its contents are not incorporated by reference into this Form SD and Conflict Minerals Report nor deemed filed with the U.S. Securities and Exchange Commission.

Item 1.02 Exhibit

As specified in this Form SD, Wabash National Corporation is hereby filing its Conflict Minerals Report as Exhibit 1.01.

Section 2 - Exhibits

Exhibit 1.01 - Conflict Minerals Report as required by Item 1.01 of this Form.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WABASH NATIONAL CORPORATION

Date: May 30, 2018

By: /s/ Jeffery L. Taylor
Jeffery L. Taylor
Senior Vice President and Chief Financial Officer

Wabash National Corporation
Conflict Minerals Report
For The Year Ended December 31, 2017

This Conflict Minerals Report (“CMR”) for the year ending December 31, 2017 is presented to comply with Rule 13p-1 under the Securities Exchange Act of 1934 (the “Rule”). The Rule was adopted by the Securities and Exchange Commission (the “SEC”) to implement reporting and disclosure requirements related to conflict minerals as directed by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (the “Dodd-Frank Act”). The Rule imposes certain reporting obligations on SEC registrants whose manufactured products contain conflict minerals that are necessary to the functionality or production of their products. “Conflict Minerals” are defined as cassiterite, columbite-tantalite, gold, wolframite, and their derivatives, which are limited to tin, tantalum, tungsten, and gold (“3TG”). These requirements apply to registrants whatever the geographic origin of the 3TG and whether or not they fund armed conflict.

As described in detail below, following a reasonable country of origin inquiry conducted with our supply base into the source and chain of custody of 3TG in our products, we have reason to believe that a portion of its necessary 3TG may have originated in the Democratic Republic of the Congo or an adjoining country (the “Covered Countries”), and have reason to believe that those necessary 3TG may not be from recycled and scrap sources. This report is available on our website at www.wabashnational.com. This CMR is not subject to an independent private sector audit in accordance to guidance issued by the SEC in April of 2014.

1. Company Overview

This report has been prepared by management of Wabash National Corporation (herein referred to as “Wabash,” the “Company,” “we,” “us,” or “our”). The information includes the activities of all majority-owned subsidiaries that are required to be consolidated. Headquartered in Lafayette, Indiana, Wabash National Corporation (NYSE: WNC) is a diversified industrial manufacturer and a leading producer of semi-trailers, truck bodies, specialized commercial vehicles and liquid transportation systems. Established in 1985, the Company manufactures a diverse range of products including: dry freight and refrigerated trailers, platform trailers, bulk tank trailers, dry and refrigerated truck bodies, truck mounted tanks, intermodal equipment, aircraft refueling equipment, structural composite panels and products, trailer aerodynamic solutions, and specialty food grade and pharmaceutical equipment. Its innovative products, which could possibly contain 3TGs, are sold under the following brand names: Wabash National®, Transcraft®, Benson®, DuraPlate®, Supreme®, Walker Transport, Walker Engineered Products, Brenner® Tank, Beall®, Garsite, Progress Tank, Bulk Tank International and Extract Technology®. To learn more, visit www.wabashnational.com

Supply chain

Because of our size, the complexity of our products, and the depth, breadth, and constant evolution of our supply chain, it is difficult to identify entities upstream from our suppliers who provide us with products and/or raw materials necessary to the functionality or production of our products (“Direct Suppliers”). As such, we rely heavily on our Direct Suppliers to provide information on the origin of the 3TG contained in components and materials supplied to us – including sources of 3TG that are supplied to them from lower tier suppliers. Current contracts with most of our key Direct Suppliers, which account for the majority of our sourced materials, are in effect for multiple year terms, thus we cannot unilaterally impose new contract terms and flow-down requirements at this time. As we execute new contracts and/or renew contracts, we are requiring affected Direct Suppliers to provide us with geographic origin information concerning Conflict Minerals and smelters. Additionally, all new Direct Suppliers receive Conflict Minerals reporting requirements as a part of our new supplier information packet. It will take several years to ensure that all of our Direct Suppliers are contractually obligated to report this information to us as part of their normal business interactions with us. In the meantime, as described below, we have established a process to contact affected Direct Suppliers to collect necessary 3TG sourcing information. We have used and will continue to use the data collected through the process described below, and through our contractually obligated disclosures from our Direct Suppliers, to evaluate our supply chain to ensure compliance with the SEC’s current and future Conflict Minerals rules.

Reasonable Country of Origin Inquiry

Presently, our supply chain consists of over 12,000 suppliers, including many suppliers providing us with services and/or products that are not necessary to the functionality or production of our products and/or products that do not contain 3TG. As such, it was not practicable to conduct a survey of our entire supply base. Instead, we targeted only those Direct Suppliers, approximately 1,100, that we believed, based upon an evaluation of the composition of the product and/or raw material they supplied, could possibly supply us with products containing 3TG. The Company contacted these Direct Suppliers, requesting each to provide 3TG geographic origin data in the Responsible Minerals Initiative (“RMI”), formerly the Conflict-Free Sourcing Initiative’s (“CFSI”) Conflict Minerals Reporting Template (“CMRT”). Surveys conducted with other manufacturing companies confirmed that our risk-based approach to developing our list of our surveyed Direct Suppliers, as described above, is consistent with how many peer companies are approaching the Rule.

At this time, having conducted this reasonable country of origin inquiry, we have reason to believe that it is possible that some 3TG necessary to the functionality or production of our products may have originated in the Covered Countries. Accordingly, we conducted further due diligence on the source and chain of custody of the 3TG contained in our products.

2. Due Diligence Process

2.1 Design of Due Diligence

Our due diligence measures have been designed to conform, in all material respects, with the framework in The Organization for Economic Cooperation and Development (the “OECD”) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, Third Edition (2016) and the related Supplements for Conflict Minerals.

2.2 Establish Strong Company Management Systems

Conflict Minerals Policy

Wabash is committed to working with our global supply chain to ensure compliance with the SEC’s Rule. We have established a Conflict Minerals compliance program, as outlined above, that is designed to follow the framework established by the OECD. Our enterprise is fully engaged in implementing that program.

For additional information about our commitment to responsible sourcing and other human rights, see our Conflict Minerals Policy and Code of Business Conduct and Ethics, which are both publicly available on our website at www.wabashnational.com.

Internal Team

Our Senior Vice President – General Counsel and our Vice President of Global Strategic Sourcing established a cross-functional team of subject matter experts from relevant functions of finance, legal, and supply chain to create our Conflict Minerals compliance program and due diligence efforts necessary to comply with the Rule. As part of this team, our Vice President – Supply Chain, Director – Supply Chain Excellence and Supplier Development and Quality and a Supply Chain Project Specialist lead our ongoing due diligence efforts with our Direct Suppliers. Senior management and members of our Audit Committee are briefed about the results of our due diligence efforts at least annually.

Control systems

As we do not typically have a direct relationship with 3TG smelters and refiners, we are engaged and actively cooperate with other major manufacturers in the transportation industry and other relevant sectors, as well as our own Direct Suppliers to encourage the disclosure of all the conflict mineral status of the upstream entities held in common by our various supply chains. Our due diligence process includes utilization of industry-wide initiatives to disclose upstream entities in the supply chain, such as the CMRT and the RMI conforming smelter list.

Our controls include, but are not limited to, our Code of Conduct which outlines expected behaviors for all Wabash National employees and suppliers. Going forward, as discussed above, our controls will also include contractual disclosure requirements in our Direct Supplier contracts.

Supplier Engagement

With respect to the OECD requirement to strengthen engagement with suppliers, we have invested in tools and developed internal processes and procedures to query and track supplier activity. In addition, we have included Conflict Minerals reporting requirements in our new supplier packets and we will continue to request Conflict Minerals reporting data as required from all of our Direct Suppliers. We will also utilize key opportunities such as annual Executive Management Reviews with our suppliers to reinforce and review compliance.

Grievance Mechanism

We have multiple mechanisms and processes for employees and suppliers to use to report violations of Wabash’s policies. These are described in our Code of Business Conduct and Ethics policy, which is publicly available on our website at www.wabashnational.com

Maintain records

We have adopted a policy to retain relevant documentation requested from and disclosed by our suppliers.

2.3 Identify and assess risk in the supply chain

As outlined previously, since we do not typically have a direct relationship with 3TG smelters and refiners, our due diligence efforts undertaken to comply with the Rule rely heavily on our Direct Suppliers providing us with information about the source of 3TG contained in the products and raw materials supplied to us. Our Direct Suppliers are similarly reliant upon information provided by their suppliers. Many of our largest suppliers are also SEC registrants and subject to the Rule. However, our ability to comply with the Rule is dependent upon receipt of complete and accurate information from our Direct Suppliers.

2.4 Design and Implement a Strategy to Respond to Risks

In response to this risk assessment, Wabash has an approved risk management plan, through which the Conflict Minerals program is implemented, managed and monitored. As part of the risk management efforts undertaken as part of the Conflict Minerals program, our Vice President – Supply Chain, Director – Supply Chain Excellence and Supplier Development & Quality and a Supply Chain Project Specialist regularly review 3TG data provided by our Direct Suppliers. Direct Suppliers who provide incomplete or inconsistent 3TG data are contacted to update and confirm the data provided until Wabash can conclude with a reasonable degree of certainty that the provided data is likely accurate. Updates regarding our due diligence process and this risk assessment are provided regularly to senior management and the Audit Committee.

As described above, we also utilize and participate in several industry-wide initiatives to disclose the conflict mineral status of upstream entities in the supply chain. We will continue to pursue training and participate in seminars to increase our awareness and further enhance our compliance. As part of our risk management plan, and to ensure suppliers understand our ongoing expectations to provide accurate and complete 3TG data, we will continue to engage suppliers in various ways such as training sessions, Executive Management Reviews and our annual supplier conference.

2.5 Carry out Independent Third Party Audit of Supply Chain Due Diligence at Identified Points in the Supply Chain

Since we do not have a direct relationship with 3TG smelters and refiners, we do not perform or direct audits of these upstream entities within our supply chain. We will support audits by our supply base, as necessary, and have augmented our own Direct Supplier audit process with questions and procedures to address compliance by our Direct Suppliers with the Rule.

2.6 Report on supply chain due diligence

Wabash has filed a Form SD which includes this report and made such information available on our website, demonstrating our progress in implementing our Conflict Minerals Policy.

3. Due Diligence Results

Request Information

As described above, we conducted a survey of certain Direct Suppliers using the CMRT, which was developed to facilitate disclosure and communication of information regarding smelters that provide material to a company's supply chain. It includes questions regarding a supplier's conflict-free policies, engagement with its direct suppliers, and a listing of the smelters the suppliers (and its suppliers) utilize in their own supply chain. In addition, the CMRT contains questions about the origin of Conflict Minerals included in suppliers' products, as well as suppliers' due diligence efforts. Written instructions and recorded training illustrating the use of the tool is available on RMI's website. The CMRT is being used by many of our peer companies in their due diligence processes related to Conflict Minerals.

Survey Responses

To date, we've received responses from 58% of the approximately 1,100 Direct Suppliers surveyed, which represents approximately 97% of Wabash's direct material spend surveyed in 2017. We reviewed the responses provided against criteria developed to determine whether further engagement with our Direct Suppliers was necessary. These criteria included: (1) untimely or incomplete responses, (2) inconsistencies within the data reported in the CMRT or in other provided documentation, or (3) uncertainty in the accuracy of the data reported in light of the product supplied by the Direct Supplier. We have worked directly with these Direct Suppliers until we received data sufficient to allow Wabash to conclude with a reasonable degree of certainty that the provided data is likely accurate.

Approximately 91% of our responding Direct Suppliers reported using no 3TG in products sold to Wabash; 5% provided insufficient detail rendering their responses undeterminable; 4% reported using 3TG from within the Covered Countries from non-certified smelters. In all cases where 3TG was reported being used, it cannot be determined if Conflict Minerals were in the products sold to Wabash. Of the thousands of lines of smelter data reported to us, we were able to determine 265 verified smelters, based on the RMI Responsible Minerals Assurance Process ("RMAP"), formerly the Conflict-Free Smelter Program. Of these, 253 were validated as conformant and the remaining 12 are active, indicating they have committed to the audit process. As we do not typically have a direct relationship with 3TG smelters and refiners, and thus are unable to directly audit or request documentation from these facilities, Wabash supports the refinement and expansion of the list of participating smelters through the RMI RMAP.

Additionally, a large majority of our responding Direct Suppliers provided 3TG data to us at a company or divisional level – and did not specify whether the particular products, parts or raw materials specifically supplied to Wabash: (1) contained Conflict Minerals or (2) originated from a supply chain that included mines, smelters, or refiners containing/using Conflict Minerals. These "blanket responses" covering the totality of what these Direct Suppliers sell in aggregate to their customers, do not allow us to determine whether any of the Conflict Minerals reported by these Direct Suppliers are actually contained in the particular products, parts or raw materials the Direct Supplier sells specifically to Wabash. Therefore, we are also unable to validate whether any of the smelters or refiners (described above) who were disclosed by our Direct Suppliers as being part of the Direct Supplier's overall supply chain, are actually part of Wabash's supply chain.

Efforts to determine mine or location of origin

Through our utilization of RMI tools, the OECD implementation guidelines, and requesting our Direct Suppliers to complete the CMRT, we have determined that seeking information about 3TG smelters and refiners through our supply chain represents the most reasonable effort we can make to determine the mines or locations of origin of the 3TG in our supply chain. Our Direct Suppliers did not provide information on mines of origin for 3TG used in our products manufactured during 2017. Accordingly, we do not have sufficient information to conclusively determine the mines or the countries of origin of the 3TG in our products or whether the 3TG are from recycled or scrap sources.

Smelters or Refiners

Based on Direct Supplier responses received to date:

- 91% of respondents reported using no 3TG in their products and, therefore, utilize no smelters or refiners of concern.
- The remaining 9% of respondents reported either: (1) no smelter information available or (2) a list of smelters utilized in their respective supply chains.
- When smelter and refiner lists included verified smelter identification numbers in a response, we were able to confirm the following about those smelters:
 - 95% are conflict-free
 - 5% are active
- The majority of our responding Direct Suppliers who do utilize 3TG in some or all of the products they sell to their entire customer base: (1) could not represent to us that any smelter or refiner entities they listed as using Conflict Minerals had actually been included in the supply chain for the products, parts and/or raw materials they supplied to Wabash; and/or (2) reported that it was “not known” or “undetermined” if Conflict Minerals had been utilized by smelters or refiners included in the supply chain for the products, parts and/or raw materials they supplied to Wabash.

The statements above are based on the Reasonable Country of Origin Inquiry process and due diligence performed in good faith by Wabash. As noted previously, these statements are based solely on the information received from our Direct Suppliers through this process. For a listing of smelters or refiners and their location, reported to Wabash by its suppliers and determined as either conformant or active when compared to the RMI list, reference Table 1 at the end of this CMR.

4. Steps to be taken to mitigate risk

We intend to take the following steps to improve the due diligence we conduct, in an effort to further mitigate risk that the 3TG necessary to the functionality or production of our products could benefit armed groups in the Covered Countries:

- a) Inclusion of Conflict Minerals flow-down requirements in Wabash’s new or renewed Direct Supplier contracts.
 - b) Revisit annually the scope of Direct Suppliers requested to supply information as part of our due diligence process.
 - c) Engage with Direct Suppliers, as deemed necessary, directing them to training resources in an attempt to increase the due diligence response rate and improve the content of the Direct Supplier survey responses.
 - d) Work with the OECD and relevant trade associations to define and improve best practices and build leverage over the supply chain in accordance with the OECD Guidance.
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TABLE 1

The facilities verified by the RMI as "smelters" or "refiners", which have been reported by Wabash suppliers as processing 3TG are listed below:

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|---------|---|------------|------------|-----------------------------|
| Gold | 8853 S.p.A. | CID002763 | Conformant | ITALY |
| Gold | Advanced Chemical Company | CID000015 | Conformant | UNITED STATES OF AMERICA |
| Gold | Aida Chemical Industries Co., Ltd. | CID000019 | Conformant | JAPAN |
| Gold | Al Etihad Gold Refinery DMCC | CID002560 | Conformant | UNITED ARAB EMIRATES |
| Gold | Allgemeine Gold-und Silberscheideanstalt A.G. | CID000035 | Conformant | GERMANY |
| Gold | Almalyk Mining and Metallurgical Complex (AMMC) | CID000041 | Conformant | UZBEKISTAN |
| Gold | AngloGold Ashanti Corrego do Sitio Mineracao | CID000058 | Conformant | BRAZIL |
| Gold | Argor-Heraeus S.A. | CID000077 | Conformant | SWITZERLAND |
| Gold | Asahi Pretec Corp. | CID000082 | Conformant | JAPAN |
| Gold | Asahi Refining Canada Ltd. | CID000924 | Conformant | CANADA |
| Gold | Asahi Refining USA Inc. | CID000920 | Conformant | UNITED STATES OF AMERICA |
| Gold | Asaka Riken Co., Ltd. | CID000090 | Conformant | JAPAN |
| Gold | AU Traders and Refiners | CID002850 | Conformant | SOUTH AFRICA |
| Gold | Aurubis AG | CID000113 | Conformant | GERMANY |
| Gold | Bangalore Refinery | CID002863 | Active | INDIA |
| Gold | Bangko Sentral ng Pilipinas (Central Bank of the Philippines) | CID000128 | Conformant | PHILIPPINES |
| Gold | Boliden AB | CID000157 | Conformant | SWEDEN |
| Gold | C. Hafner GmbH + Co. KG | CID000176 | Conformant | GERMANY |
| Gold | CCR Refinery - Glencore Canada Corporation | CID000185 | Conformant | CANADA |
| Gold | Cendres + Metaux S.A. | CID000189 | Conformant | SWITZERLAND |
| Gold | Chimet S.p.A. | CID000233 | Conformant | ITALY |
| Gold | Daejin Indus Co., Ltd. | CID000328 | Conformant | KOREA, REPUBLIC OF |
| Gold | DODUCO Contacts and Refining GmbH | CID000362 | Conformant | GERMANY |
| Gold | Dowa | CID000401 | Conformant | JAPAN |
| Gold | DS PRETECH Co., Ltd. | CID003195 | Active | KOREA, REPUBLIC OF |
| Gold | DSC (Do Sung Corporation) | CID000359 | Conformant | KOREA, REPUBLIC OF |
| Gold | Eco-System Recycling Co., Ltd. | CID000425 | Conformant | JAPAN |
| Gold | Emirates Gold DMCC | CID002561 | Conformant | UNITED ARAB EMIRATES |
| Gold | Geib Refining Corporation | CID002459 | Conformant | UNITED STATES OF AMERICA |
| Gold | Gold Refinery of Zijin Mining Group Co., Ltd. | CID002243 | Conformant | CHINA |
| Gold | HeeSung Metal Ltd. | CID000689 | Conformant | KOREA, REPUBLIC OF |
| Gold | Heimerle + Meule GmbH | CID000694 | Conformant | GERMANY |
| Gold | Heraeus Metals Hong Kong Ltd. | CID000707 | Conformant | CHINA |
| Gold | Heraeus Precious Metals GmbH & Co. KG | CID000711 | Conformant | GERMANY |
| Gold | Inner Mongolia Qiankun Gold and Silver Refinery Share Co., Ltd. | CID000801 | Conformant | CHINA |
| Gold | Ishifuku Metal Industry Co., Ltd. | CID000807 | Conformant | JAPAN |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|---------|---|------------|------------|-----------------------------|
| Gold | Istanbul Gold Refinery | CID000814 | Conformant | TURKEY |
| Gold | Italpreziosi | CID002765 | Conformant | ITALY |
| Gold | Japan Mint | CID000823 | Conformant | JAPAN |
| Gold | Jiangxi Copper Co., Ltd. | CID000855 | Conformant | CHINA |
| Gold | JSC Ekaterinburg Non-Ferrous Metal Processing Plant | CID000927 | Conformant | RUSSIAN FEDERATION |
| Gold | JSC Uralelectromed | CID000929 | Conformant | RUSSIAN FEDERATION |
| Gold | JX Nippon Mining & Metals Co., Ltd. | CID000937 | Conformant | JAPAN |
| Gold | Kazzinc | CID000957 | Conformant | KAZAKHSTAN |
| Gold | Kennecott Utah Copper LLC | CID000969 | Conformant | UNITED STATES OF AMERICA |
| Gold | KGHM Polska Miedz Spolka Akcyjna | CID002511 | Active | POLAND |
| Gold | Kojima Chemicals Co., Ltd. | CID000981 | Conformant | JAPAN |
| Gold | Korea Zinc Co., Ltd. | CID002605 | Conformant | KOREA, REPUBLIC OF |
| Gold | Kyrgyzaltyn JSC | CID001029 | Conformant | KYRGYZSTAN |
| Gold | L'Orfebre S.A. | CID002762 | Active | ANDORRA |
| Gold | LS-NIKKO Copper Inc. | CID001078 | Conformant | KOREA, REPUBLIC OF |
| Gold | Marsam Metals | CID002606 | Conformant | BRAZIL |
| Gold | Materion | CID001113 | Conformant | UNITED STATES OF AMERICA |
| Gold | Matsuda Sangyo Co., Ltd. | CID001119 | Conformant | JAPAN |
| Gold | Metalor Technologies (Hong Kong) Ltd. | CID001149 | Conformant | CHINA |
| Gold | Metalor Technologies (Singapore) Pte., Ltd. | CID001152 | Conformant | SINGAPORE |
| Gold | Metalor Technologies (Suzhou) Ltd. | CID001147 | Conformant | CHINA |
| Gold | Metalor Technologies S.A. | CID001153 | Conformant | SWITZERLAND |
| Gold | Metalor USA Refining Corporation | CID001157 | Conformant | UNITED STATES OF AMERICA |
| Gold | Metalurgica Met-Mex Penoles S.A. De C.V. | CID001161 | Conformant | MEXICO |
| Gold | Mitsubishi Materials Corporation | CID001188 | Conformant | JAPAN |
| Gold | Mitsui Mining and Smelting Co., Ltd. | CID001193 | Conformant | JAPAN |
| Gold | MMTC-PAMP India Pvt., Ltd. | CID002509 | Conformant | INDIA |
| Gold | Modeltech Sdn Bhd | CID002857 | Active | MALAYSIA |
| Gold | Moscow Special Alloys Processing Plant | CID001204 | Conformant | RUSSIAN FEDERATION |
| Gold | Nadir Metal Rafineri San. Ve Tic. A.S. | CID001220 | Conformant | TURKEY |
| Gold | NH Recytech Company | CID003189 | Active | KOREA, REPUBLIC OF |
| Gold | Nihon Material Co., Ltd. | CID001259 | Conformant | JAPAN |
| Gold | Ogussa Osterreichische Gold- und Silber-Scheideanstalt GmbH | CID002779 | Conformant | AUSTRIA |
| Gold | Ohura Precious Metal Industry Co., Ltd. | CID001325 | Conformant | JAPAN |
| Gold | OJSC "The Gulidov Krasnoyarsk Non-Ferrous Metals Plant" (OJSC Krastsvetmet) | CID001326 | Conformant | RUSSIAN FEDERATION |
| Gold | OJSC Novosibirsk Refinery | CID000493 | Conformant | RUSSIAN FEDERATION |
| Gold | PAMP S.A. | CID001352 | Conformant | SWITZERLAND |
| Gold | Planta Recuperadora de Metales SpA | CID002919 | Conformant | CHILE |
| Gold | Prioksky Plant of Non-Ferrous Metals | CID001386 | Conformant | RUSSIAN FEDERATION |
| Gold | PT Aneka Tambang (Persero) Tbk | CID001397 | Conformant | INDONESIA |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|----------|--|------------|------------|-----------------------------|
| Gold | PX Precinox S.A. | CID001498 | Conformant | SWITZERLAND |
| Gold | Rand Refinery (Pty) Ltd. | CID001512 | Conformant | SOUTH AFRICA |
| Gold | Remondis Argentia B.V. | CID002582 | Active | NETHERLANDS |
| Gold | Republic Metals Corporation | CID002510 | Conformant | UNITED STATES OF AMERICA |
| Gold | Royal Canadian Mint | CID001534 | Conformant | CANADA |
| Gold | SAAMP | CID002761 | Conformant | FRANCE |
| Gold | Safimet S.p.A | CID002973 | Conformant | ITALY |
| Gold | SAFINA A.S. | CID002290 | Active | CZECH REPUBLIC |
| Gold | Samduck Precious Metals | CID001555 | Conformant | KOREA, REPUBLIC OF |
| Gold | SAXONIA Edelmetalle GmbH | CID002777 | Conformant | GERMANY |
| Gold | SEMPSA Joyeria Plateria S.A. | CID001585 | Conformant | SPAIN |
| Gold | Shandong Zhaojin Gold & Silver Refinery Co., Ltd. | CID001622 | Conformant | CHINA |
| Gold | Sichuan Tianze Precious Metals Co., Ltd. | CID001736 | Conformant | CHINA |
| Gold | Singway Technology Co., Ltd. | CID002516 | Conformant | TAIWAN, PROVINCE OF CHINA |
| Gold | SOE Shyolkovsky Factory of Secondary Precious Metals | CID001756 | Conformant | RUSSIAN FEDERATION |
| Gold | Solar Applied Materials Technology Corp. | CID001761 | Conformant | TAIWAN, PROVINCE OF CHINA |
| Gold | Sumitomo Metal Mining Co., Ltd. | CID001798 | Conformant | JAPAN |
| Gold | SungEel HiMetal Co., Ltd. | CID002918 | Conformant | KOREA, REPUBLIC OF |
| Gold | T.C.A S.p.A | CID002580 | Conformant | ITALY |
| Gold | Tanaka Kikinzoku Kogyo K.K. | CID001875 | Conformant | JAPAN |
| Gold | The Refinery of Shandong Gold Mining Co., Ltd. | CID001916 | Conformant | CHINA |
| Gold | Tokuriki Honten Co., Ltd. | CID001938 | Conformant | JAPAN |
| Gold | Torecom | CID001955 | Conformant | KOREA, REPUBLIC OF |
| Gold | Umicore Brasil Ltda. | CID001977 | Conformant | BRAZIL |
| Gold | Umicore Precious Metals Thailand | CID002314 | Conformant | THAILAND |
| Gold | Umicore S.A. Business Unit Precious Metals Refining | CID001980 | Conformant | BELGIUM |
| Gold | United Precious Metal Refining, Inc. | CID001993 | Conformant | UNITED STATES OF AMERICA |
| Gold | Valcambi S.A. | CID002003 | Conformant | SWITZERLAND |
| Gold | Western Australian Mint (T/a The Perth Mint) | CID002030 | Conformant | AUSTRALIA |
| Gold | WIELAND Edelmetalle GmbH | CID002778 | Conformant | GERMANY |
| Gold | Yamakin Co., Ltd. | CID002100 | Conformant | JAPAN |
| Gold | Yokohama Metal Co., Ltd. | CID002129 | Conformant | JAPAN |
| Gold | Zhongyuan Gold Smelter of Zhongjin Gold Corporation | CID002224 | Conformant | CHINA |
| Tantalum | Asaka Riken Co., Ltd. | CID000092 | Conformant | JAPAN |
| Tantalum | Changsha South Tantalum Niobium Co., Ltd. | CID000211 | Conformant | CHINA |
| Tantalum | D Block Metals, LLC | CID002504 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | Exotech Inc. | CID000456 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | F&X Electro-Materials Ltd. | CID000460 | Conformant | CHINA |
| Tantalum | FIR Metals & Resource Ltd. | CID002505 | Conformant | CHINA |
| Tantalum | Global Advanced Metals Aizu | CID002558 | Conformant | JAPAN |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|----------|---|------------|------------|--|
| Tantalum | Global Advanced Metals Boyertown | CID002557 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | Guangdong Rising Rare Metals-EO Materials Ltd. | CID000291 | Conformant | CHINA |
| Tantalum | Guangdong Zhiyuan New Material Co., Ltd. | CID000616 | Conformant | CHINA |
| Tantalum | H.C. Starck Co., Ltd. | CID002544 | Conformant | THAILAND |
| Tantalum | H.C. Starck Hermsdorf GmbH | CID002547 | Conformant | GERMANY |
| Tantalum | H.C. Starck Inc. | CID002548 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | H.C. Starck Ltd. | CID002549 | Conformant | JAPAN |
| Tantalum | H.C. Starck Smelting GmbH & Co. KG | CID002550 | Conformant | GERMANY |
| Tantalum | H.C. Starck Tantalum and Niobium GmbH | CID002545 | Conformant | GERMANY |
| Tantalum | Hengyang King Xing Lifeng New Materials Co., Ltd. | CID002492 | Conformant | CHINA |
| Tantalum | Jiangxi Dinghai Tantalum & Niobium Co., Ltd. | CID002512 | Conformant | CHINA |
| Tantalum | Jiangxi Tuohong New Raw Material | CID002842 | Conformant | CHINA |
| Tantalum | Jiujiang Janny New Material Co., Ltd. | CID003191 | Conformant | CHINA |
| Tantalum | JiuJiang JinXin Nonferrous Metals Co., Ltd. | CID000914 | Conformant | CHINA |
| Tantalum | Jiujiang Tanbre Co., Ltd. | CID000917 | Conformant | CHINA |
| Tantalum | Jiujiang Zhongao Tantalum & Niobium Co., Ltd. | CID002506 | Conformant | CHINA |
| Tantalum | KEMET Blue Metals | CID002539 | Conformant | MEXICO |
| Tantalum | KEMET Blue Powder | CID002568 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | LSM Brasil S.A. | CID001076 | Conformant | BRAZIL |
| Tantalum | Metallurgical Products India Pvt., Ltd. | CID001163 | Conformant | INDIA |
| Tantalum | Mineracao Taboca S.A. | CID001175 | Conformant | BRAZIL |
| Tantalum | Mitsui Mining and Smelting Co., Ltd. | CID001192 | Conformant | JAPAN |
| Tantalum | Ningxia Orient Tantalum Industry Co., Ltd. | CID001277 | Conformant | CHINA |
| Tantalum | NPM Silmet AS | CID001200 | Conformant | ESTONIA |
| Tantalum | Power Resources Ltd. | CID002847 | Conformant | MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF |
| Tantalum | QuantumClean | CID001508 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | Resind Industria e Comercio Ltda. | CID002707 | Conformant | BRAZIL |
| Tantalum | RFH Tantalum Smeltery Co., Ltd./Yanling Jincheng Tantalum & Niobium Co., Ltd. | CID001522 | Conformant | CHINA |
| Tantalum | Solikamsk Magnesium Works OAO | CID001769 | Conformant | RUSSIAN FEDERATION |
| Tantalum | Taki Chemical Co., Ltd. | CID001869 | Conformant | JAPAN |
| Tantalum | Telex Metals | CID001891 | Conformant | UNITED STATES OF AMERICA |
| Tantalum | Ulba Metallurgical Plant JSC | CID001969 | Conformant | KAZAKHSTAN |
| Tantalum | XinXing HaoRong Electronic Material Co., Ltd. | CID002508 | Conformant | CHINA |
| Tin | Alpha | CID000292 | Conformant | UNITED STATES OF AMERICA |
| Tin | Chenzhou Yunxiang Mining and Metallurgy Co., Ltd. | CID000228 | Conformant | CHINA |
| Tin | Chifeng Dajingzi Tin Industry Co., Ltd. | CID003190 | Conformant | CHINA |
| Tin | China Tin Group Co., Ltd. | CID001070 | Conformant | CHINA |
| Tin | CV Ayi Jaya | CID002570 | Conformant | INDONESIA |
| Tin | CV Dua Sekawan | CID002592 | Conformant | INDONESIA |
| Tin | CV Gita Pesona | CID000306 | Conformant | INDONESIA |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|---------|---|------------|------------|----------------------------------|
| Tin | CV United Smelting | CID000315 | Conformant | INDONESIA |
| Tin | CV Venus Inti Perkasa | CID002455 | Conformant | INDONESIA |
| Tin | Dongguan CiEXPO Environmental Engineering Co., Ltd. | CID003356 | Active | CHINA |
| Tin | Dowa | CID000402 | Conformant | JAPAN |
| Tin | EM Vinto | CID000438 | Conformant | BOLIVIA (PLURINATIONAL STATE OF) |
| Tin | Fenix Metals | CID000468 | Conformant | POLAND |
| Tin | Gejiu Fengming Metallurgy Chemical Plant | CID002848 | Conformant | CHINA |
| Tin | Gejiu Jinye Mineral Company | CID002859 | Conformant | CHINA |
| Tin | Gejiu Kai Meng Industry and Trade LLC | CID000942 | Conformant | CHINA |
| Tin | Gejiu Non-Ferrous Metal Processing Co., Ltd. | CID000538 | Conformant | CHINA |
| Tin | Gejiu Yunxin Nonferrous Electrolysis Co., Ltd. | CID001908 | Conformant | CHINA |
| Tin | Guangdong Hanhe Non-Ferrous Metal Co., Ltd. | CID003116 | Conformant | CHINA |
| Tin | Guanyang Guida Nonferrous Metal Smelting Plant | CID002849 | Conformant | CHINA |
| Tin | HuiChang Hill Tin Industry Co., Ltd. | CID002844 | Conformant | CHINA |
| Tin | Huichang Jinshunda Tin Co., Ltd. | CID000760 | Conformant | CHINA |
| Tin | Jiangxi Ketai Advanced Material Co., Ltd. | CID000244 | Conformant | CHINA |
| Tin | Jiangxi New Nanshan Technology Ltd. | CID001231 | Conformant | CHINA |
| Tin | Magnu's Minerai's Metais e Ligas Ltda. | CID002468 | Conformant | BRAZIL |
| Tin | Malaysia Smelting Corporation (MSC) | CID001105 | Conformant | MALAYSIA |
| Tin | Melt Metais e Ligas S.A. | CID002500 | Conformant | BRAZIL |
| Tin | Metallic Resources, Inc. | CID001142 | Conformant | UNITED STATES OF AMERICA |
| Tin | Metallo Belgium N.V. | CID002773 | Conformant | BELGIUM |
| Tin | Metallo Spain S.L.U. | CID002774 | Conformant | SPAIN |
| Tin | Mineracao Taboca S.A. | CID001173 | Conformant | BRAZIL |
| Tin | Minsur | CID001182 | Conformant | PERU |
| Tin | Mitsubishi Materials Corporation | CID001191 | Conformant | JAPAN |
| Tin | Modeltech Sdn Bhd | CID002858 | Active | MALAYSIA |
| Tin | O.M. Manufacturing (Thailand) Co., Ltd. | CID001314 | Conformant | THAILAND |
| Tin | O.M. Manufacturing Philippines, Inc. | CID002517 | Conformant | PHILIPPINES |
| Tin | Operaciones Metalurgical S.A. | CID001337 | Conformant | BOLIVIA (PLURINATIONAL STATE OF) |
| Tin | PT Aries Kencana Sejahtera | CID000309 | Conformant | INDONESIA |
| Tin | PT Artha Cipta Langgeng | CID001399 | Conformant | INDONESIA |
| Tin | PT ATD Makmur Mandiri Jaya | CID002503 | Conformant | INDONESIA |
| Tin | PT Babel Inti Perkasa | CID001402 | Conformant | INDONESIA |
| Tin | PT Babel Surya Alam Lestari | CID001406 | Active | INDONESIA |
| Tin | PT Bangka Prima Tin | CID002776 | Conformant | INDONESIA |
| Tin | PT Bangka Serumpun | CID003205 | Conformant | INDONESIA |
| Tin | PT Bangka Tin Industry | CID001419 | Conformant | INDONESIA |
| Tin | PT Belitung Industri Sejahtera | CID001421 | Conformant | INDONESIA |
| Tin | PT Bukit Timah | CID001428 | Conformant | INDONESIA |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|----------|---|------------|------------|-----------------------------|
| Tin | PT DS Jaya Abadi | CID001434 | Conformant | INDONESIA |
| Tin | PT Eunindo Usaha Mandiri | CID001438 | Conformant | INDONESIA |
| Tin | PT Inti Stania Prima | CID002530 | Conformant | INDONESIA |
| Tin | PT Karimun Mining | CID001448 | Conformant | INDONESIA |
| Tin | PT Kijang Jaya Mandiri | CID002829 | Conformant | INDONESIA |
| Tin | PT Lautan Harmonis Sejahtera | CID002870 | Conformant | INDONESIA |
| Tin | PT Menara Cipta Mulia | CID002835 | Conformant | INDONESIA |
| Tin | PT Mitra Stania Prima | CID001453 | Conformant | INDONESIA |
| Tin | PT Panca Mega Persada | CID001457 | Conformant | INDONESIA |
| Tin | PT Premium Tin Indonesia | CID000313 | Conformant | INDONESIA |
| Tin | PT Prima Timah Utama | CID001458 | Conformant | INDONESIA |
| Tin | PT Rajehan Ariq | CID002593 | Conformant | INDONESIA |
| Tin | PT Refined Bangka Tin | CID001460 | Conformant | INDONESIA |
| Tin | PT Sariwiguna Binasentosa | CID001463 | Conformant | INDONESIA |
| Tin | PT Stanindo Inti Perkasa | CID001468 | Conformant | INDONESIA |
| Tin | PT Sukses Inti Makmur | CID002816 | Conformant | INDONESIA |
| Tin | PT Sumber Jaya Indah | CID001471 | Conformant | INDONESIA |
| Tin | PT Timah (Persero) Tbk Kundur | CID001477 | Conformant | INDONESIA |
| Tin | PT Timah (Persero) Tbk Mentok | CID001482 | Conformant | INDONESIA |
| Tin | PT Tinindo Inter Nusa | CID001490 | Conformant | INDONESIA |
| Tin | PT Tommy Utama | CID001493 | Conformant | INDONESIA |
| Tin | Resind Industria e Comercio Ltda. | CID002706 | Conformant | BRAZIL |
| Tin | Rui Da Hung | CID001539 | Conformant | TAIWAN, PROVINCE OF CHINA |
| Tin | Soft Metais Ltda. | CID001758 | Conformant | BRAZIL |
| Tin | Thaisarco | CID001898 | Conformant | THAILAND |
| Tin | Tin Technology & Refining | CID003325 | Active | UNITED STATES OF AMERICA |
| Tin | White Solder Metalurgia e Mineracao Ltda. | CID002036 | Conformant | BRAZIL |
| Tin | Yunnan Chengfeng Non-ferrous Metals Co., Ltd. | CID002158 | Conformant | CHINA |
| Tin | Yunnan Tin Company Limited | CID002180 | Conformant | CHINA |
| Tungsten | A.L.M.T. TUNGSTEN Corp. | CID000004 | Conformant | JAPAN |
| Tungsten | ACL Metais Eireli | CID002833 | Conformant | BRAZIL |
| Tungsten | Asia Tungsten Products Vietnam Ltd. | CID002502 | Conformant | VIET NAM |
| Tungsten | Chenzhou Diamond Tungsten Products Co., Ltd. | CID002513 | Conformant | CHINA |
| Tungsten | Chongyi Zhangyuan Tungsten Co., Ltd. | CID000258 | Conformant | CHINA |
| Tungsten | Fujian Jinxin Tungsten Co., Ltd. | CID000499 | Conformant | CHINA |
| Tungsten | Ganzhou Huaxing Tungsten Products Co., Ltd. | CID000875 | Conformant | CHINA |
| Tungsten | Ganzhou Jiangwu Ferrotungsten Co., Ltd. | CID002315 | Conformant | CHINA |
| Tungsten | Ganzhou Seadragon W & Mo Co., Ltd. | CID002494 | Conformant | CHINA |
| Tungsten | Global Tungsten & Powders Corp. | CID000568 | Conformant | UNITED STATES OF AMERICA |
| Tungsten | Guangdong Xianglu Tungsten Co., Ltd. | CID000218 | Conformant | CHINA |

| Mineral | Smelter Name | Smelter ID | Status | Smelter or Refiner Location |
|----------------|--|-------------------|---------------|------------------------------------|
| Tungsten | H.C. Starck Smelting GmbH & Co. KG | CID002542 | Conformant | GERMANY |
| Tungsten | H.C. Starck Tungsten GmbH | CID002541 | Conformant | GERMANY |
| Tungsten | Hunan Chenzhou Mining Co., Ltd. | CID000766 | Conformant | CHINA |
| Tungsten | Hunan Chuangda Vanadium Tungsten Co., Ltd. Wuji | CID002579 | Conformant | CHINA |
| Tungsten | Hunan Chunchang Nonferrous Metals Co., Ltd. | CID000769 | Conformant | CHINA |
| Tungsten | Hydrometallurg, JSC | CID002649 | Conformant | RUSSIAN FEDERATION |
| Tungsten | Japan New Metals Co., Ltd. | CID000825 | Conformant | JAPAN |
| Tungsten | Jiangwu H.C. Starck Tungsten Products Co., Ltd. | CID002551 | Conformant | CHINA |
| Tungsten | Jiangxi Gan Bei Tungsten Co., Ltd. | CID002321 | Conformant | CHINA |
| Tungsten | Jiangxi Tonggu Non-ferrous Metallurgical & Chemical Co., Ltd. | CID002318 | Conformant | CHINA |
| Tungsten | Jiangxi Xincheng Tungsten Industry Co., Ltd. | CID002317 | Conformant | CHINA |
| Tungsten | Jiangxi Yaosheng Tungsten Co., Ltd. | CID002316 | Conformant | CHINA |
| Tungsten | Kennametal Fallon | CID000966 | Conformant | UNITED STATES OF AMERICA |
| Tungsten | Kennametal Huntsville | CID000105 | Conformant | UNITED STATES OF AMERICA |
| Tungsten | Malipo Haiyu Tungsten Co., Ltd. | CID002319 | Conformant | CHINA |
| Tungsten | Moliren Ltd. | CID002845 | Conformant | RUSSIAN FEDERATION |
| Tungsten | Niagara Refining LLC | CID002589 | Conformant | UNITED STATES OF AMERICA |
| Tungsten | Nui Phao H.C. Starck Tungsten Chemicals Manufacturing LLC | CID002543 | Conformant | VIET NAM |
| Tungsten | Philippine Chuangxin Industrial Co., Inc. | CID002827 | Conformant | PHILIPPINES |
| Tungsten | South-East Nonferrous Metal Company Limited of Hengyang City | CID002815 | Conformant | CHINA |
| Tungsten | Tejing (Vietnam) Tungsten Co., Ltd. | CID001889 | Conformant | VIET NAM |
| Tungsten | Unecha Refractory metals plant | CID002724 | Conformant | RUSSIAN FEDERATION |
| Tungsten | Vietnam Youngsun Tungsten Industry Co., Ltd. | CID002011 | Conformant | VIET NAM |
| Tungsten | Wolfram Bergbau und Hutten AG | CID002044 | Conformant | AUSTRIA |
| Tungsten | Woltech Korea Co., Ltd. | CID002843 | Conformant | KOREA, REPUBLIC OF |
| Tungsten | Xiamen Tungsten (H.C.) Co., Ltd. | CID002320 | Conformant | CHINA |
| Tungsten | Xiamen Tungsten Co., Ltd. | CID002082 | Conformant | CHINA |
| Tungsten | Xinfeng Huarui Tungsten & Molybdenum New Material Co., Ltd. | CID002830 | Conformant | CHINA |
| Tungsten | Xinhai Rendan Shaoguan Tungsten Co., Ltd. | CID002095 | Conformant | CHINA |